

**LEWIS COUNTY COMBINED SPECIAL PURPOSE DISTRICTS**  
**Lewis County, Washington**  
**January 1, 1992 Through December 31, 1994**

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**Schedule Of Findings - Lewis County Fire Protection District No. 1**

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1. Lewis County Fire Protection District No. 1 Should Comply With State Bid Laws

On February 9, 1994, the district commissioners approved the purchase of a "Jaws of Life" rescue tool for \$12,650. Bids were not solicited for the equipment.

RCW 52.14.110 states in part:

Insofar as practicable, purchases and any public works by the district shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts for purchases executed by the board of commissioners.

Exceptions are made for emergencies or when purchases are clearly limited to a single source of supply, or services, and instances where the cost of the equipment is less than \$10,000. None of these exceptions apply in the equipment purchases made by the district.

By not following bid law procedures, the district cannot be assured of obtaining equipment at the lowest price.

The district apparently was unaware of the statute governing formal bid procedure.

We recommend the district comply with bid laws in the future.

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**Schedule Of Findings - Lewis County Fire Protection District No. 5**

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1. Lewis County Fire Protection District No. 5 Should Hold Monthly Meetings

Our review of the minutes revealed the district did not hold meetings for the months of February 8, 1993, and May 9, 1994.

RCW 52.14.090 states in part:

The board shall hold regular monthly meetings at a place and date as it determines . . . .

When the monthly meetings are not held the district is unable to conduct its business affairs in a timely manner.

The commissioners were often unable to obtain a quorum and were apparently unaware a monthly meeting was required by law.

We recommend the commissioners take steps to ensure monthly district meetings are held.

2. Lewis County Fire Protection District No. 5 Should Retain Minutes Of Commission Meetings

The district was unable to provide commissioner board meeting minutes for the following months:

December 1992  
January 1993  
November 1993  
December 1993  
February 1994  
March 1994  
April 1994

RCW 42.32.030 states:

The minutes of all regular and special meetings except executive sessions of such board, commissions, agencies or authorities shall be promptly recorded and such records shall be open to public inspection.

By not retaining minutes the district and the public are uninformed about actions taken. Without minutes to review, the auditor is prevented from determining the legality of district activities.

The cause of the missing minutes appears to be lack of attention to this requirement by the officials responsible for their preparation and retention.

We recommend the district retain all minutes for public inspection and for audit.

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**Schedule Of Findings - Lewis County Fire Protection District No. 6**

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1. Lewis County Fire Protection District No. 6 Should Comply With State Bid Laws

In 1992, the district commissioners approved the purchase of an Amkus Rescue System for \$19,042. Bids were not solicited for the equipment.

RCW 52.14.110 states in part:

Insofar as practicable, purchases and any public works by the district shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts for purchases executed by the board of commissioners.

Exceptions are made for emergencies or when purchases are clearly limited to a single source of supply, or services, and instances where the cost of the equipment is less than \$10,000. None of these exceptions apply in the equipment purchases made by the district.

By not following bid law procedures, the district cannot be assured of obtaining equipment at the lowest price.

The district researched buying the rescue tool from two companies and eventually bought from the one. The district never advertised for formal written bids and apparently was not aware of the statute governing formal bid procedure.

We recommend the district comply with bid laws in the future.

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**Schedule Of Findings - Lewis County Fire Protection District No. 14**

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1. Lewis County Fire Protection District No. 14 Should Comply With State Bid Laws

In November of 1992, the district placed an order for turnout gear in increments of four sets each month until all gear is replaced. The district was billed in March 8, 1993, and again in March 18, 1993, for \$2,698.04 respectively. The county auditor paid the March 18, 1993, invoice on May 9, 1993. The county never received the March 8, 1993, invoice. Another invoice dated August 20, 1993, for \$2,698.04 was received and paid by the county auditor in November 1993. The district appeared to split the invoices allowing the district to bypass bid laws.

RCW 52.14.110 states in part:

    Insofar as practicable, purchases and any public works by the district shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts for purchases executed by the board of commissioners.

    However, whenever the estimated cost is from four thousand five hundred dollars up to ten thousand dollars, the commissioners may by resolution use the process provided in RCW 39.04.190 to award contracts.

RCW 39.04.190 states in part:

    Municipalities shall by resolution establish a procedure for securing telephone or written quotations, or both, from at least three different vendors whenever possible to assure that a competitive price is established and for awarding the contracts for the purchase of any materials, equipment, supplies, or services to the lowest responsible bidder as defined in RCW 43.19.1911.

By not following bid law procedures, the district cannot be assured of obtaining equipment at the lowest price.

The district indicated that they had demonstrations of the equipment by sales representatives from at least three companies and had selected one company. But, the examiner did not see evidence of the bid selection process within the board minutes or within other district records.

We recommend the district comply with bid laws in the future.

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**Schedule Of Findings - Lewis County Cemetery District No. 1**

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1. Cemetery District No. 1 Did Not Maintain Adequate Board Minutes

The district failed to properly record actions taken by the board at Open Public Meetings. For the audit period January 1, 1992, through December 31 1994, the board minutes did not state if a quorum of commissioners were present. Minutes should bear evidence of approval of vouchers by the commissioners. In all cases, we did not see evidence of a motion for approval to pay vouchers. In most cases, the minutes were incomplete and were hard to follow.

RCW 42.32.030 states:

The minutes of all regular and special meetings except executive sessions of such boards, commissions, agencies, or authorities shall be promptly recorded and such records shall be open to public inspection.

RCW 68.52.270 states:

The secretary shall keep a record of proceedings of the board . . .

The board shall hold regular monthly meetings at its office on such day as it may by resolution determine and may adjourn such meetings as may be required for the transaction of business.

All meetings of the board shall be public and a majority shall constitute a quorum.

The lack of records prevents the State Auditor's office and other interested parties from having access to complete information on the district's activities. Also, because of the lack of records, we were unable to assure ourselves the district is operating in accordance with the laws of the state of Washington and the district's own policies.

District officers were apparently unaware of the importance of maintaining public records.

We recommend the cemetery district retain all records for public inspection and for audit.